

--- 15 Pounds - Toronto Division - Black Consumption stamps - 106 x 48 mm. - 1874-1883 ---

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

The catalogue lists the black fifteen pound Toronto Division consumption stamp as follows:

RM-116 - 15 pounds, black, Toronto Division, perf 12, on *block wmkd* horizontal mesh medium wove, with 5 mm. controls, inscribed *J. Morrow / Coll. Int^l Rev.*

1st BABN Contract (1868-1873)	John McKay reports that 54,000 copies of "15 lb., S. M. R. Black" were delivered. Prior to 1874 these would be "Division Open".
2nd BABN Contract (1873-1878)	John McKay reports that 20,000 copies of "15 lb., Black Tobacco" were delivered. I calculate that 5,000 Division Open, 5,000 were for "Montreal" and 10,000 were for the "Toronto" Division.
3rd BABN Contract (1878-1886)	John McKay reports that 16,800 copies of "15 lb., Black, Montreal" were delivered. These were the <i>J. L. Vincent</i> stamps.

--- The "theoretical" control number range on the black 15 pound Toronto Division Consumption stamps ---

RM-116 - 15 pounds, black, Toronto Division, perf 12, on *block wmkd* horizontal mesh wove - **00001** to **05000**

--- the "actual" control number range, as recorded to date ---

RM-116 - 15 pounds, black, Toronto Division, perf 12, on *block wmkd* horizontal mesh wove - **00009** to **00179**

--- 15 Pounds - Toronto Division - Black Consumption stamps - 1874 ---

--- on *block wmkd* horizontal mesh medium wove at Ottawa under the 2nd BABN Contract - 106 x 48 mm. design ---

--- perf 12 - 5 mm. control numbering - scanned at 100% scale - inscribed *J. Morrow / Coll. Int^l Rev.* ---

The catalogue lists the black fifteen pound Toronto Division consumption stamp as follows:

RM-116 - 15 pounds, black, Toronto Division, perf 12, on *block wmkd* horizontal mesh medium wove, with 5 mm. controls, inscribed *J. Morrow / Coll. Int^l Rev*

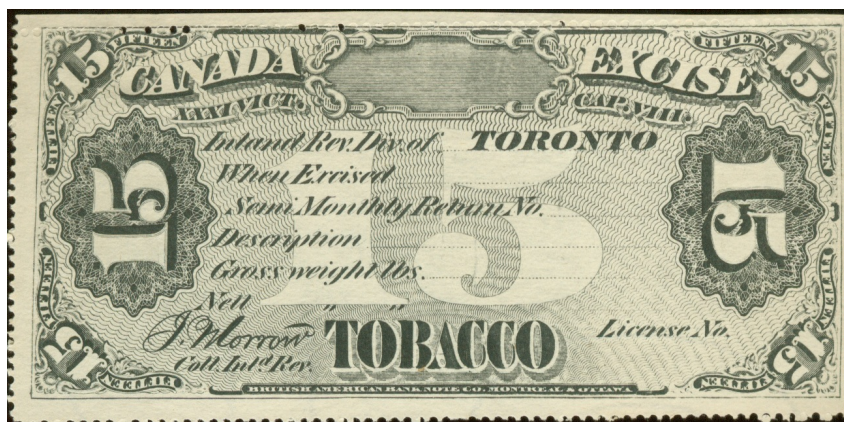
Chris Ryan's research indicates that *John Morrow* was named Primary Collector at Toronto on December 24th 1872, and was replaced by *W.C. Stratton* on December 1st 1880.



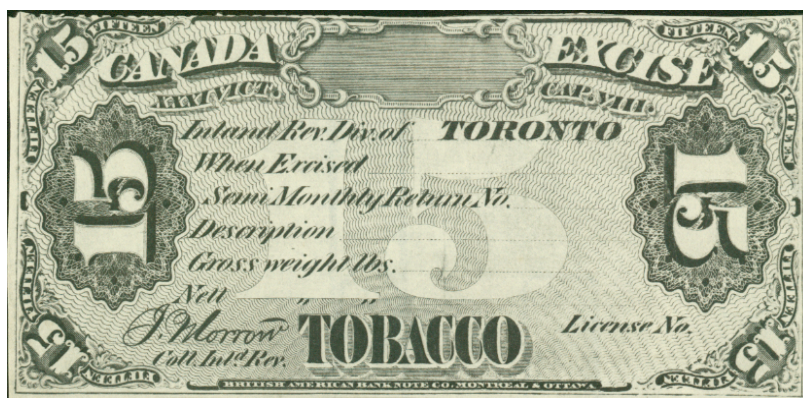
★**RM-116** - 15 pounds, black, Toronto Division, perf 12, on *block wmkd* medium wove, with 5 mm. control **00067**

00009	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00040	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00041	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00048	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00055	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00067★	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00068	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00070	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00071	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00092	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00097	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00103	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00122	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00126	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00139	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00140	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00143	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00157	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00179	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
09893	RM-116	15 pounds, black, Toronto Division, perf 12, on <i>block wmkd</i> medium wove

--- without control numbering ---



★RM-116n - 15 pounds, black, Toronto Division, perf 12, without control numbering,



★RM-116n - 15 pounds, black, Toronto Division, perf 12 clipped), without control numbering



--- the upper left corner of RM-116 TP - scanned at 300% scale ---

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing the stamps.

File path is [c:\CR - STAMPS\RM_STAMPS\CURRENCY\Black\Toronto\15 pounds],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 6th 2013, JBH